

ANNUAL REPORT

OF

Name: GERMANTOWN WATER UTILITY

Principal Office: N 112 W17001 MEQUON ROAD

P.O. BOX 337

GERMANTOWN, WI 53022

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY TO PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854 Madison, WI 53707-7854 (608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I KIM RAT	ΓH c	f
(Person responsible	for accounts)	
Germantown Water Uti	lity , certify that I	
(Utility Name)		
am the person responsible for accounts; that I have ex knowledge, information and belief, it is a correct staten the period covered by the report in respect to each and	nent of the business and affairs of said utility for	ıy
	04/01/2006	
(Signature of person responsible for accounts		
FINANCE DIRECTOR		
(Title)		

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: GERMANTOWN WATER UTILITY
Utility Address: N 112 W17001 MEQUON ROAD

P.O. BOX 337

GERMANTOWN, WI 53022

When was utility organized? 12/31/1965

Report any change in name:

Effective Date: Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: KIM RATH

Title: FINANCE DIRECTOR

Office Address:

N 112 W17001 MEQUON AVE

P.O. BOX 337

GERMANTOWN, WI 53022

Telephone: (262) 250 - 4705 **Fax Number:** (262) 253 - 8255

E-mail Address: krath@village.germantown.wi.us

Individual or firm, if other than utility employee, preparing this report:

Name: AARON WORTHMAN

Title: MANAGER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 240 - 2412 **Fax Number:** (608) 249 - 8532

E-mail Address: aworthman@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: CHARLES HARGAN

Title: PRESIDENT

Office Address:

N112 W17001 MEQUON ROAD

P.O. BOX 337

GERMANTOWN, WI 53022

Telephone: (262) 250 - 4700 **Fax Number:** (262) 253 - 8255

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: AARON WORTHMAN

Title: MANAGER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 240 - 2412 **Fax Number:** (608) 249 - 8532

E-mail Address: aworthman@virchowkrause.com

Date of most recent audit report: 3/7/2006

Period covered by most recent audit: 1/1/2005-12/31/2005

Names and titles of utility management including manager or superintendent:

Name: BERT CAVERSON

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

N 112 W17001 MEQUON ROAD

P.O. BOX 337

GERMANTOWN, WI 53022

Telephone: (262) 250 - 4725 **Fax Number:** (262) 253 - 8255

E-mail Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

MR MICHAEL BECH, TRUSTEE
MR JAMES J BRZEZINSKI, TRUSTEE
MR MELVIN K EWERT, TRUSTEE
MR CHARLES HARGAN, PRESIDENT
MR THOMAS KEMPINSKI, TRUSTEE
MR JAMES LANGER, TRUSTEE
MR PETER SORCE, TRUSTEE
MR WILLIAM J STEITZ, TRUSTEE
MR AL VANDERHEIDEN, TRUSTEE

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:		
Contact Person:		
Title:		
Telephone:		
Fax Number:		
E-mail Address:		
Contract/Agreeme	ent beginning-ending dates:	

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,903,961	1,770,475	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,239,761	898,595	2
Depreciation Expense (403)	245,645	224,939	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	444,546	449,004	5
Total Operating Expenses	1,929,952	1,572,538	
Net Operating Income	(25,991)	197,937	
Income from Utility Plant Leased to Others (412-413)	0	0	_ 6
Utility Operating Income OTHER INCOME	(25,991)	197,937	
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	83,518	42,521	10
Miscellaneous Nonoperating Income (421)	600,731	578,982	_ 11
Total Other Income	684,249	621,503	
Total Income MISCELLANEOUS INCOME DEDUCTIONS	658,258	819,440	
Miscellaneous Amortization (425)	(91,278)	(91,278)	12
Other Income Deductions (426)	195,737	189,248	13
Total Miscellaneous Income Deductions	104,459	97,970	13
Income Before Interest Charges	553,799	721,470	
INTEREST CHARGES	000,700	721,470	
Interest on Long-Term Debt (427)	24,258	0	14
Amortization of Debt Discount and Expense (428)	1,609	0	_ 15
Amortization of Premium on DebtCr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	_ 17
Other Interest Expense (431)	0	0	18
Interest Charged to ConstructionCr. (432)	4,776	0	19
Total Interest Charges	21,091	0	
Net Income	532,708	721,470	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	19,852,312	19,130,842	_ 20
Balance Transferred from Income (433)	532,708	721,470	21
Miscellaneous Credits to Surplus (434)	0	0	_ 22
Miscellaneous Debits to SurplusDebit (435)	12,509	0	23
Appropriations of SurplusDebit (436)	0	0	_ 24
Appropriations of Income to Municipal FundsDebit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	20,372,511	19,852,312	

INCOME STATEMENT ACCOUNT DETAILS

- 1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,903,961		1,903,961	1
Total (Acct. 400):	1,903,961	0	1,903,961	
Operation and Maintenance Expense (401-402):				
Derived	1,239,761		1,239,761	2
Total (Acct. 401-402):	1,239,761	0	1,239,761	
Depreciation Expense (403):				_
Derived	245,645		245,645	3
Total (Acct. 403):	245,645	0	245,645	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):	444 540		444.546	_
Derived	444,546 444,546	0	444,546 444,546	Э
Total (Acct. 408):	444,546	U	444,546	
Revenues from Utility Plant Leased to Others (412): NONE	0		0	6
Total (Acct. 412):	0	0	0	U
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	•
TOTAL UTILITY OPERATING INCOME:	(25,991)		(25,991)	ı
TOTAL CHELL OF ENATING INCOME.	(20,001)		(20,001)	
OTHER INCOME	. (445 440)			
Income from Merchandising, Jobbing and Contract Wo Derived	` '		0	8
Total (Acct. 415-416):	0 0	0	0	0
		<u> </u>		
Income from Nonutility Operations (417): NONE	0		0	9
Total (Acct. 417):	0	0	0	3
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	68,840	0	68,840	11

INCOME STATEMENT ACCOUNT DETAILS

- 1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST ON SPECIAL ASSESSMENTS	14,678	0	14,678 12
Total (Acct. 419):	83,518	0	83,518
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		600,731	600,731 13
NONE	0	0	0 14
Total (Acct. 421):	0	600,731	600,731
TOTAL OTHER INCOME:	83,518	600,731	684,249
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(91,278)		(91,278)15
NONE	0	0	0 16
Total (Acct. 425):	(91,278)	0	(91,278)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		195,737	195,737 17
NONE	0	0	0 18
Total (Acct. 426):	0	195,737	195,737
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(91,278)	195,737	104,459
INTEREST CHARGES			
INTEREST CHARGES			
Interest on Long-Term Debt (427): Derived	24,258		24,258 19
Total (Acct. 427):	24,258	0	24,258
	24,230		24,250
Amortization of Debt Discount and Expense (428): AMORTIZATION OF DEBT ISSUANCE COSTS	1,609		1,609 20
Total (Acct. 428):	1,609	0	1,609
	1,000		1,000
Amortization of Premium on DebtCr. (429): NONE	0		0 21
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			_
Derived	0		0 22
Total (Acct. 430):	0	0	0 22
. J			

INCOME STATEMENT ACCOUNT DETAILS

- 1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 23
Total (Acct. 431):	0	0	0
Interest Charged to ConstructionCr. (432): INTEREST CHARGED TO CONSTRUCTION	4,776		4,776 24
Total (Acct. 432):	4,776	0	4,776
TOTAL INTEREST CHARGES:	21,091	0	21,091
NET INCOME:	127,714	404,994	532,708
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	4,801,437	15,050,875	19,852,312 25
Total (Acct. 216):	4,801,437	15,050,875	19,852,312
Balance Transferred from Income (433):			
Derived	127,714	404,994	532,708 26
Total (Acct. 433):	127,714	404,994	532,708
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 27
Total (Acct. 434):	0	0	0
Miscellaneous Debits to SurplusDebit (435): PRIOR YEAR AUDIT ENTRY TO CORRECT PAYROLL EXP	12,509	0	12,509 28
Total (Acct. 435)Debit:	12,509		12,509
Appropriations of SurplusDebit (436): Detail appropriations to (from) account 215	,		0 29
Total (Acct. 436)Debit:	0	0	0 29
Appropriations of Income to Municipal FundsDebit (439):			
NONE	0	0	0 30
Total (Acct. 439)Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	4,916,642	15,455,869	20,372,511

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)						<u>0</u> ′
Costs and Expenses of Merchandisir	ng, Jobbing and	Contract Worl	k (416):			
Cost of merchandise sold					(0 2
Payroll					(<u> </u>
Materials					(0 4
Taxes					(0 :
Other (list by major classes):						
NONE						0 (
Total costs and expenses	0	0	0	O)	0
Net income (or loss)		0	0	0)	0

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- 1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
- 2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,903,961	0	0	0	1,903,961	1
Less: interdepartmental sales	4,897		0	0	4,897	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0 [0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,899,064	0	0	0	1,899,064	

DISTRIBUTION OF TOTAL PAYROLL

- Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
- 2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
- 3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
- 4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	406,046		406,046	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	406,046	0	406,046	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

industry (a)	(b)
Water	9 1
Electric	
Gas	3
Sewer	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	28,589,754	27,605,113	_ 1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,721,029	4,299,427	2
Net Utility Plant	23,868,725	23,305,686	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	23,868,725	23,305,686	-
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	_ 5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	324,593	374,734	8
Special Funds (125-128)	1,905,297	620,266	9
Total Other Property and Investments	2,229,890	995,000	=
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,599,573	1,801,862	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	415,956	413,123	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible AccountsCr. (144)	0	0	17
Receivables from Municipality (145)	212,965	312,792	18
Materials and Supplies (151-163)	0	8,659	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,228,494	2,536,436	-
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	37,369	0	24
Other Deferred Debits (182-186)	544,802	398,641	25
Total Deferred Debits	582,171	398,641	-
Total Assets and Other Debits	28,909,280	27,235,763	=

Date Printed: 04/03/2006 11:20:06 AM

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	4,412,414	4,412,414	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	20,372,511	19,852,312	28
Total Proprietary Capital	24,784,925	24,264,726	
LONG-TERM DEBT			
Bonds (221-222)	1,130,000	0	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	1,130,000	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		32
Accounts Payable (232)	56,138		33
Payables to Municipality (233)	0	67,564	34
Customer Deposits (235)			35
Taxes Accrued (236)	420,615	427,962	36
Interest Accrued (237)	24,258	0	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	88	8,941	41
Total Current and Accrued Liabilities	501,099	575,810	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		42
Customer Advances for Construction (252)	809,988		43
Other Deferred Credits (253)	1,683,268		44
Total Deferred Credits	2,493,256	2,395,227	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Distriction and Other Credite	29,000,290	0	
Total Liabilities and Other Credits	<u>28,909,280</u>	27,235,763	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					_
Total Utility Plant - First of Year	27,605,113	0	0	0	1
(Should agree	with Util. Plant	Jan. 1 in Proper	ty Tax Equiva	lent Schedule)	
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	10,727,841	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	17,861,913	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Total Utility Plant	28,589,754	0	0	0	
Accumulated Provision for Depreciation and Amort	ization:				
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,370,277	0	0	0 1	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,350,752	0	0	0 1	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)				1	12
Accumulated Provision for Depreciation of Property Held for Future Use (113)				1	13
Accumulated Provision for Amortization of Utility Plant in Service (114)				1	14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)				1	15
Accumulated Provision for Amortization of Property Held for Future Use (116)				1	16
Total Accumulated Provision	4,721,029	0	0	0	
Net Utility Plant	23,868,725	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY (ACCT. 111.1)

Depreciation Accruals (Credits) during the year (111.1):

- 1. Report the amounts charged in the operating sections to Depreciation Expense (403).
- 2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- 3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
- 4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	2,144,412				2,144,412	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	245,645				245,645	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	29,923				29,923	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	1,670				1,670	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	277,238	0	0	0	277,238	16
Debits during year						17
Book cost of plant retired	51,373				51,373	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	_
					0	_
					0	23
					0	24
Total debits	51,373	0	0	0	51,373	25
Balance end of year (111.1)	2,370,277	0	0	0	2,370,277	26

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ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.1):

- 1. Report the amounts charged in the operating sections to Depreciation Expense (403).
- 2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- 3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
- 4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	2,155,015				2,155,015	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	195,737				195,737	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	195,737	0	0	0	195,737	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	_
					0	_
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	2,350,752	0	0	0	2,350,752	_ 26

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NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

- 1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
- 2. Other items may be grouped by classes of property.
- 3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify): NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	_
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	=

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	_ 1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	0	
Deductions:		_
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	_
Balance end of year	0	_

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (15	4)				0	0	3
Total Electric Utility					0	0	•

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	0	8,659	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	0	8,659	_

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

	Written O			
Debt Issue to Which Related (a)	Amount (b)	Account Charged or Credited (c)	Balance End of Year (d)	
Unamortized debt discount & expense (181) 2005 REVENUE BONDS	1,609	428	37,369	 1
Total			37,369	
Unamortized premium on debt (251) NONE		_		2
Total		_	0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)
Balance first of year	4,412,414 1
Changes during year (explain):	
NONE	2
Balance end of year	4,412,414

BONDS (ACCTS. 221 AND 222)

- 1. Report hereunder information required for each separate issue of bonds.
- 2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- 3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2005 REVENUE BONDS	06/15/2005	12/01/2025	3.84%	1,130,000	1
		Total Bonds (A	ccount 221):	1,130,000	_
Total Reacquired Bonds (Account 222)				0	_ 2

Net amount of bonds outstanding December 31: _____1,130,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

- 1. Report each class of debt included in Accounts 223, 224 and 231.
- 2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
- 3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

		Final		Principal
	Date of	Maturity	Interest	Amount
Account and Description of Obligation	Issue	Date	Rate	End of Year
(a and b)	(c)	(d)	(e)	(f)

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)		
Balance first of year	427,962 1		
Accruals:			
1 1 2 2 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	444.540 0		
Charged water department expense	444,546 2		
Charged electric department expense	3		
Charged sewer department expense	8,249 4		
Other (explain):			
NONE	5		
Total Accruals and other credits	452,795		
Taxes paid during year:			
County, state and local taxes	427,962 6		
Social Security taxes	30,546 7		
PSC Remainder Assessment	1,634 8		
Other (explain):			
NONE	9		
Total payments and other debits	460,142		
Balance end of year	420,615		

INTEREST ACCRUED (ACCT. 237)

- 1. Report below interest accrued on each utility obligation.
- 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	I Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrue Balance End of Year (e)	ed
Bonds (221)					
2005 REVENUE BONDS	0	24,258		24,258	1
Subtotal	0	24,258	0	24,258	-
Advances from Municipality (223)					•
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					-
NONE	0			0	3
Subtotal	0	0	0	0	_
Notes Payable (231)					•
NONE	0			0	4
Subtotal	0	0	0	0	_
Total	0	24,258	0	24,258	-

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BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		_
NONE Total (Aget 122):	0	_ 1
Total (Acct. 123):	U	_
Other Investments (124): SPECIAL ASSESSMENTS	224 502	•
Total (Acct. 124):	324,593 324,593	_ 2
	021,000	_
Sinking Funds (125): NONE		3
Total (Acct. 125):	0	_
Depreciation Fund (126):		_
DEPRECIATION ACCOUNT	3,774	4
Total (Acct. 126):	3,774	_
Other Special Funds (128):		_
IMPACT FEE ACCOUNT	832,226	5
RESERVE ACCOUNT	90,000	6
CONSTRUCTION ACCOUNT	979,297	_
Total (Acct. 128):	1,901,523	_
Interest Special Deposits (132): NONE		8
Total (Acct. 132):	0	
Other Special Deposits (134): NONE		9
Total (Acct. 134):	0	_
Notes Receivable (141): NONE		10
Total (Acct. 141):	0	_
Customer Accounts Receivable (142):		_
Water	415,956	11
Electric		_ 12
Sewer (Regulated)		_ 13
Other (specify): NONE		_ 14
Total (Acct. 142):	415,956	_
Other Accounts Receivable (143): Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
Other (specify):		_
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BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

NONE	Particulars (a)	Balance End of Year (b)	
Total (Acct. 143): 0 Receivables from Municipality (145): TAX ROLL ITEMS 66.556 18 DUE FROM SEWER FOR JOINT METERING EXPENSE 70.076 19 PUBLIC FIRE PROTECTION 70.344 20 DECEMBER CASH RECEIPTS 5.989 21 Total (Acct. 145): 212.965 22 Prepayments (165): 0 22 NONE 2 2 Total (Acct. 165): 0 0 Extraordinary Property Losses (182): 0 2 NONE 23 2 Total (Acct. 182): 0 2 Preliminary Survey and Investigation Charges (183): 24 24 Total (Acct. 183): 544,802 24 Total (Acct. 184): 544,802 24 Total (Acct. 184): 0 25 Total (Acct. 184): 0 25 Total (Acct. 185): 0 26 Total (Acct. 185): 0 27	• •		17
Receivables from Municipality (145): ACR ROLL ITEMS 66,556 18 DUE FROM SEWER FOR JOINT METERING EXPENSE 70,076 19 PUBLIC FIRE PROTECTION 70,344 20 DECEMBER CASH RECEIPTS 5,989 21 Total (Acct. 145): 212,965 212,965 Prepayments (165): 0 NONE 2 2 Total (Acct. 165): 0 2 Extraordinary Property Losses (182): 0 2 NONE 2 2 Total (Acct. 182): 0 2 Preliminary Survey and Investigation Charges (183): 5 2 ENGINEERING AND COSTS RELATED TO WELLS AND WATER TREATMENT FACILITY 544,802 24 Total (Acct. 183): 544,802 24 Total (Acct. 1849: 0 2 Total (Acct. 185): 0 2 Total (Acct. 185): 0 2 Total (Acct. 186): 0 2 Total (Acct. 186): 0 2 <td></td> <td>0</td> <td>- ''</td>		0	- ''
TAX ROLL ITEMS 66,556 18 DUE FROM SEWER FOR JOINT METERING EXPENSE 70,076 19 PUBLIC FIRE PROTECTION 70,344 20 DECEMBER CASH RECEIPTS 5,989 21 Total (Acct. 145): 212,965 Prepayments (165): 212,965 NONE 2 Total (Acct. 165): 0 Extraordinary Property Losses (182): 0 NONE 2 Total (Acct. 182): 0 Preliminary Survey and Investigation Charges (183): ENGINEERING AND COSTS RELATED TO WELLS AND WATER TREATMENT FACILITY 544,802 24 Total (Acct. 183): 544,802 24 Total (Acct. 184): 0 25 Total (Acct. 184): 0 25 Total (Acct. 184): 0 25 Total (Acct. 185): 0 25 Total (Acct. 185): 0 26 Total (Acct. 186): 0 27 Total (Acct. 186): 0 27 Total (Acct. 186): 0 27			_
PUBLIC FIRE PROTECTION 70,344 20 DECEMBER CASH RECEIPTS 5,989 21 Total (Acct. 145): 212,965 Prepayments (165):		66,556	18
DECEMBER CASH RECEIPTS 5,989 21 Total (Acct. 145): 212,965 Prepayments (165): 2 NONE 2 Total (Acct. 165): 0 Extraordinary Property Losses (182): 0 NONE 23 Total (Acct. 182): 0 Preliminary Survey and Investigation Charges (183): 544,802 24 ENGINEERING AND COSTS RELATED TO WELLS AND WATER TREATMENT FACILITY 544,802 24 Clearing Accounts (184): 0 25 Total (Acct. 184): 0 25 Total (Acct. 184): 0 25 NONE 26 26 Total (Acct. 185): 0 26 Miscellaneous Deferred Debits (186): 0 27 NONE 27 26 Total (Acct. 186): 0 27 Total (Acct. 186): 0 28 NONE 28 28 Total (Acct. 233): 0 28 Other Deferred Credits (253): 28 Company to the prop	DUE FROM SEWER FOR JOINT METERING EXPENSE	70,076	_ 19
Total (Acct. 145): 212,965 Prepayments (165): 22 NONE 2 Extraordinary Property Losses (182): 0 NONE 23 Total (Acct. 182): 0 Preliminary Survey and Investigation Charges (183): 544,802 24 ENGINEERING AND COSTS RELATED TO WELLS AND WATER TREATMENT FACILITY 544,802 24 Total (Acct. 183): 544,802 24 Clearing Accounts (184): 544,802 25 NONE 25 5 Total (Acct. 184): 0 0 Temporary Facilities (185): 0 0 NONE 26 0 Total (Acct. 185): 0 0 Miscellaneous Deferred Debits (186): 27 0 NONE 27 0 0 Payables to Municipality (233): 0 0 NONE 28 0 0 Total (Acct. 233): 0 0 Potal (Acct. 233): 0 0 Other Deferred Credits (253):	PUBLIC FIRE PROTECTION	70,344	_ 20
Prepayments (165): 22 Total (Acct. 165): 0 Extraordinary Property Losses (182): 23 NONE 23 Total (Acct. 182): 0 Preliminary Survey and Investigation Charges (183): 544,802 24 Total (Acct. 183): 544,802 24 Total (Acct. 183): 544,802 24 NONE 25 544,802 25 Total (Acct. 184): 0 0 Temporary Facilities (185): 0 0 NONE 26 0 Total (Acct. 185): 0 0 Miscellaneous Deferred Debits (186): 0 0 NONE 27 0 0 Payables to Municipality (233): 0 0 NONE 28 0 Total (Acct. 233): 0 0 Potential (Acct. 233): 0 0 Other Deferred Credits (253): 2 0 Regulatory Liability 1,643,010 29 ACCRUED COMPENSATED ABSENCES <td< td=""><td>DECEMBER CASH RECEIPTS</td><td>5,989</td><td>_ 21</td></td<>	DECEMBER CASH RECEIPTS	5,989	_ 21
NONE 22 Total (Acct. 165): 0 Extraordinary Property Losses (182): 23 NONE 23 Total (Acct. 182): 0 Preliminary Survey and Investigation Charges (183): 544,802 ENGINEERING AND COSTS RELATED TO WELLS AND WATER TREATMENT FACILITY 544,802 Total (Acct. 183): 544,802 Clearing Accounts (184): 0 NONE 25 Total (Acct. 184): 0 NONE 26 Total (Acct. 185): 0 Miscellaneous Deferred Debits (186): 26 NONE 27 Total (Acct. 186): 0 Payables to Municipality (233): 0 NONE 28 Total (Acct. 233): 0 Other Deferred Credits (253): 28 Regulatory Liability 1,643,010 29 ACCRUED COMPENSATED ABSENCES 40,258 30	Total (Acct. 145):	212,965	_
NONE			22
NONE 23 Total (Acct. 182): 0 Preliminary Survey and Investigation Charges (183): ENGINEERING AND COSTS RELATED TO WELLS AND WATER TREATMENT FACILITY 544,802 24 Total (Acct. 183): 544,802 24 Clearing Accounts (184): 544,802 24 NONE 25 25 Total (Acct. 184): 0 26 Temporary Facilities (185): 0 NONE 26 26 Total (Acct. 185): 0 27 NONE 27 27 27 27 27 27 27 28 29 28 29 29 29 29 29 29 29 29 29 29 29 29 29 29	Total (Acct. 165):	0	_
Preliminary Survey and Investigation Charges (183): ENGINEERING AND COSTS RELATED TO WELLS AND WATER TREATMENT FACILITY 544,802 24 Total (Acct. 183): 544,802 24 Clearing Accounts (184): 544,802 25 NONE 25 25 Total (Acct. 184): 0 0 Temporary Facilities (185): 0 0 NONE 26 0 Total (Acct. 185): 0 0 Miscellaneous Deferred Debits (186): 0 27 NONE 27 27 Total (Acct. 186): 0 0 Payables to Municipality (233): NONE 28 Total (Acct. 233): 0 Other Deferred Credits (253): Regulatory Liability 1,643,010 29 ACCRUED COMPENSATED ABSENCES 40,258 30			23
ENGINEERING AND COSTS RELATED TO WELLS AND WATER TREATMENT FACILITY 544,802 24 Total (Acct. 183): 544,802 544,80	Total (Acct. 182):	0	_
ENGINEERING AND COSTS RELATED TO WELLS AND WATER TREATMENT FACILITY 544,802 24 Total (Acct. 183): 544,802 544,80	Preliminary Survey and Investigation Charges (183):		_
Clearing Accounts (184): NONE 25 Temporary Facilities (185): NONE 26 Total (Acct. 185): 0 Miscellaneous Deferred Debits (186): NONE 27 Total (Acct. 186): 0 Payables to Municipality (233): NONE 28 Total (Acct. 233): 0 Other Deferred Credits (253): Regulatory Liability 1,643,010 29 ACCRUED COMPENSATED ABSENCES 40,258 30		544,802	24
NONE 25 Temporary Facilities (185): NONE 26 Total (Acct. 185): 0 Miscellaneous Deferred Debits (186): NONE 27 Total (Acct. 186): 0 Payables to Municipality (233): NONE 28 Total (Acct. 233): 0 Other Deferred Credits (253): Regulatory Liability 1,643,010 29 ACCRUED COMPENSATED ABSENCES 40,258 30	Total (Acct. 183):	544,802	_
Temporary Facilities (185): NONE 26 Total (Acct. 185): 0 Miscellaneous Deferred Debits (186): NONE 27 Total (Acct. 186): 0 Payables to Municipality (233): NONE 28 Total (Acct. 233): 0 Other Deferred Credits (253): Regulatory Liability 1,643,010 29 ACCRUED COMPENSATED ABSENCES 40,258 30			25
NONE 26 Total (Acct. 185): 0 Miscellaneous Deferred Debits (186): 27 Total (Acct. 186): 0 Payables to Municipality (233): NONE 28 Total (Acct. 233): 0 Other Deferred Credits (253): Regulatory Liability 1,643,010 29 ACCRUED COMPENSATED ABSENCES 40,258 30	Total (Acct. 184):	0	_
Miscellaneous Deferred Debits (186): NONE 27 Total (Acct. 186): 0 Payables to Municipality (233): 28 NONE 28 Total (Acct. 233): 0 Other Deferred Credits (253): 29 Regulatory Liability 1,643,010 29 ACCRUED COMPENSATED ABSENCES 40,258 30			26
NONE 0 Payables to Municipality (233): NONE 28 Total (Acct. 233): 0 Other Deferred Credits (253): Regulatory Liability 1,643,010 29 ACCRUED COMPENSATED ABSENCES 40,258 30	Total (Acct. 185):	0	_
Payables to Municipality (233): NONE 28 Total (Acct. 233): 0 Other Deferred Credits (253): Regulatory Liability 1,643,010 29 ACCRUED COMPENSATED ABSENCES 40,258 30	· ·		27
NONE 28 Total (Acct. 233): 0 Other Deferred Credits (253): 29 Regulatory Liability 1,643,010 29 ACCRUED COMPENSATED ABSENCES 40,258 30	Total (Acct. 186):	0	_
Total (Acct. 233): 0 Other Deferred Credits (253): 1,643,010 29 ACCRUED COMPENSATED ABSENCES 40,258 30			- 28
Other Deferred Credits (253): Regulatory Liability 1,643,010 29 ACCRUED COMPENSATED ABSENCES 40,258 30		0	
Regulatory Liability 1,643,010 29 ACCRUED COMPENSATED ABSENCES 40,258 30			_
ACCRUED COMPENSATED ABSENCES 40,258 30	· ·	1,643,010	29
Total (Acct. 253): 1,683,268			_
	Total (Acct. 253):	1,683,268	_

RETURN ON RATE BASE COMPUTATION

- 1. The data used in calculating rate base are averages.
- 2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
- 3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						_
Utility Plant in Service (101.1)	10,529,530	0	0	0	10,529,530	1
Materials and Supplies	4,329	0	0	0	4,329	2
Other (specify): NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,257,344	0	0	0	2,257,344	4
Customer Advances for Construction					0	5
Regulatory Liability	1,688,649	0	0	0	1,688,649	6
NONE					0	7
Average Net Rate Base	6,587,866	0	0	0	6,587,866	
Net Operating Income	(25,991)	0	0	0	(25,991)	8
Net Operating Income as a percent of						
Average Net Rate Base	-0.39%	N/A	N/A	N/A	-0.39%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

REGULATORY LIABILITY - PRE-2003 HISTORICAL ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY PLANT (253)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	1,734,288	0	0	0	1,734,288	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	91,278	0	0	0	91,278	3
Other (specify): NONE					0	4
Balance End of Year	1,643,010	0	0	0	1,643,010	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Individual titles provide adequate explanation.

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the Germantown Village Board Germantown Water Utility

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Germantown Water Utility, an enterprise fund of the Village of Germantown, as of December 31, 2005 and 2004, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2005 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

Madison, Wisconsin March 7, 2006

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,852,002	1,731,827	_ 1
Total Sales of Water	1,852,002	1,731,827	-
Other Operating Revenues			
Forfeited Discounts (470)	9,662	7,544	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	18,225	4,600	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	24,072	26,504	6
Total Other Operating Revenues	51,959	38,648	_
Total Operating Revenues	1,903,961	1,770,475	-
Operation and Maintenenance Expenses Source of Supply Expense (600-617)	72,014	92,366	7
Pumping Expenses (620-633)	185,811	202,599	- '8
Water Treatment Expenses (640-652)	106,365	62,169	- 9
Transmission and Distribution Expenses (660-678)	468,799	158,541	- 10
Customer Accounts Expenses (901-905)	23,953	35,553	- 11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	382,819	347,367	13
Total Operation and Maintenenance Expenses	1,239,761	898,595	- -
Other Operating Expenses	245.045	224.020	4.4
Depreciation Expense (403)	245,645	224,939	_ 14
Amortization Expense (404-407)	444 546	0	15
Taxes (408)	444,546	449,004	_ 16
Total Onerating Expenses	690,191	673,943	-
Total Operating Expenses	1,929,952	1,572,538	-
NET OPERATING INCOME	(25,991)	197,937	=

WATER OPERATING REVENUES - SALES OF WATER

- 1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
- 2. Report estimated gallons for unmetered sales.
- 3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
- 4. Account 460, Unmetered Sales to General Customers Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
- 5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	2	105	440	1
Commercial	6	438	1,031	2
Industrial				3
Total Unmetered Sales to General Customers (460)	8	543	1,471	_
Metered Sales to General Customers (461)				-
Residential	4,468	332,797	842,516	4
Commercial	759	148,562	312,884	5
Industrial	27	38,176	66,152	6
Total Metered Sales to General Customers (461)	5,254	519,535	1,221,552	•
Private Fire Protection Service (462)	204		116,735	7
Public Fire Protection Service (463)	1		489,825	8
Other Sales to Public Authorities (464)	19	11,016	17,522	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	3	571	4,897	12
Total Sales of Water	5,489	531,665	1,852,002	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.	

Customer Name Point of Delivery Gallons Sold Revenues

(a) (b) (c) (d)

NONE

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OTHER OPERATING REVENUES (WATER)

- 1. Report revenues relating to each account and fully describe each item using other than the account title.
- 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
- 3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	489,825	_ 1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	489,825	_
Forfeited Discounts (470):		_
Customer late payment charges	9,662	5
Other (specify): NONE		- 6
Total Forfeited Discounts (470)	9,662	_
Miscellaneous Service Revenues (471): NONE		- 7
Total Miscellaneous Service Revenues (471)	0	_
Rents from Water Property (472):		-
SPRINT PCS LEASE	18,225	8
Total Rents from Water Property (472)	18,225	_
Interdepartmental Rents (473): NONE		9
Total Interdepartmental Rents (473)	0	-
Other Water Revenues (474):		-
Return on net investment in meters charged to sewer department	24,072	10
Other (specify):	,3.2	•
NONE		11
Total Other Water Revenues (474)	24,072	- -

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		0
Operation Labor and Expenses (601)	36,415	44,742
Purchased Water (602)		0
Miscellaneous Expenses (603)	10,912	11,599
Rents (604)		0
Maintenance Supervision and Engineering (610)	22,669	20,237
Maintenance of Structures and Improvements (611)	0	3,231
Maintenance of Collecting and Impounding Reservoirs (612)		0
Maintenance of Lake, River and Other Intakes (613)		0
Maintenance of Wells and Springs (614)	0	12,557
Maintenance of Infiltration Galleries and Tunnels (615)		0
Maintenance of Supply Mains (616)		0
Maintenance of Miscellaneous Water Source Plant (617)	2,018	0
Total Source of Supply Expenses	70.044	02.266
	72,014	92,366
PUMPING EXPENSES		
PUMPING EXPENSES Operation Supervision and Engineering (620)	21,250	23,741
PUMPING EXPENSES Operation Supervision and Engineering (620) Fuel for Power Production (621)		23,741 196
PUMPING EXPENSES Operation Supervision and Engineering (620) Fuel for Power Production (621) Power Production Labor and Expenses (622)	21,250 474	23,741 196 0
PUMPING EXPENSES Operation Supervision and Engineering (620) Fuel for Power Production (621) Power Production Labor and Expenses (622) Fuel or Power Purchased for Pumping (623)	21,250 474 105,699	23,741 196 0 99,263
PUMPING EXPENSES Operation Supervision and Engineering (620) Fuel for Power Production (621) Power Production Labor and Expenses (622) Fuel or Power Purchased for Pumping (623) Pumping Labor and Expenses (624)	21,250 474	23,741 196 0 99,263 32,710
PUMPING EXPENSES Operation Supervision and Engineering (620) Fuel for Power Production (621) Power Production Labor and Expenses (622) Fuel or Power Purchased for Pumping (623) Pumping Labor and Expenses (624) Expenses TransferredCredit (625)	21,250 474 105,699 35,435	23,741 196 0 99,263 32,710 0
PUMPING EXPENSES Operation Supervision and Engineering (620) Fuel for Power Production (621) Power Production Labor and Expenses (622) Fuel or Power Purchased for Pumping (623) Pumping Labor and Expenses (624) Expenses TransferredCredit (625) Miscellaneous Expenses (626)	21,250 474 105,699	23,741 196 0 99,263 32,710 0 4,731
PUMPING EXPENSES Operation Supervision and Engineering (620) Fuel for Power Production (621) Power Production Labor and Expenses (622) Fuel or Power Purchased for Pumping (623) Pumping Labor and Expenses (624) Expenses TransferredCredit (625) Miscellaneous Expenses (626) Rents (627)	21,250 474 105,699 35,435 2,461	23,741 196 0 99,263 32,710 0 4,731
PUMPING EXPENSES Operation Supervision and Engineering (620) Fuel for Power Production (621) Power Production Labor and Expenses (622) Fuel or Power Purchased for Pumping (623) Pumping Labor and Expenses (624) Expenses TransferredCredit (625) Miscellaneous Expenses (626) Rents (627) Maintenance Supervision and Engineering (630)	21,250 474 105,699 35,435 2,461	23,741 196 0 99,263 32,710 0 4,731 0 643
PUMPING EXPENSES Operation Supervision and Engineering (620) Fuel for Power Production (621) Power Production Labor and Expenses (622) Fuel or Power Purchased for Pumping (623) Pumping Labor and Expenses (624) Expenses TransferredCredit (625) Miscellaneous Expenses (626) Rents (627) Maintenance Supervision and Engineering (630) Maintenance of Structures and Improvements (631)	21,250 474 105,699 35,435 2,461 902 9,626	23,741 196 0 99,263 32,710 0 4,731 0 643 10,148
PUMPING EXPENSES Operation Supervision and Engineering (620) Fuel for Power Production (621) Power Production Labor and Expenses (622) Fuel or Power Purchased for Pumping (623) Pumping Labor and Expenses (624) Expenses TransferredCredit (625) Miscellaneous Expenses (626) Rents (627) Maintenance Supervision and Engineering (630) Maintenance of Structures and Improvements (631) Maintenance of Power Production Equipment (632)	21,250 474 105,699 35,435 2,461 902 9,626 197	23,741 196 0 99,263 32,710 0 4,731 0 643 10,148 1,541
PUMPING EXPENSES Operation Supervision and Engineering (620) Fuel for Power Production (621) Power Production Labor and Expenses (622) Fuel or Power Purchased for Pumping (623) Pumping Labor and Expenses (624) Expenses TransferredCredit (625) Miscellaneous Expenses (626) Rents (627) Maintenance Supervision and Engineering (630) Maintenance of Structures and Improvements (631) Maintenance of Power Production Equipment (632) Maintenance of Pumping Equipment (633)	21,250 474 105,699 35,435 2,461 902 9,626 197 9,767	23,741 196 0 99,263 32,710 0 4,731 0 643 10,148 1,541 29,626
PUMPING EXPENSES Operation Supervision and Engineering (620) Fuel for Power Production (621) Power Production Labor and Expenses (622) Fuel or Power Purchased for Pumping (623) Pumping Labor and Expenses (624) Expenses TransferredCredit (625) Miscellaneous Expenses (626) Rents (627) Maintenance Supervision and Engineering (630) Maintenance of Structures and Improvements (631) Maintenance of Power Production Equipment (632)	21,250 474 105,699 35,435 2,461 902 9,626 197	23,741 196 0 99,263 32,710 0 4,731 0 643 10,148 1,541
PUMPING EXPENSES Operation Supervision and Engineering (620) Fuel for Power Production (621) Power Production Labor and Expenses (622) Fuel or Power Purchased for Pumping (623) Pumping Labor and Expenses (624) Expenses TransferredCredit (625) Miscellaneous Expenses (626) Rents (627) Maintenance Supervision and Engineering (630) Maintenance of Structures and Improvements (631) Maintenance of Power Production Equipment (632) Maintenance of Pumping Equipment (633)	21,250 474 105,699 35,435 2,461 902 9,626 197 9,767	23,741 196 0 99,263 32,710 0 4,731 0 643 10,148 1,541 29,626
PUMPING EXPENSES Operation Supervision and Engineering (620) Fuel for Power Production (621) Power Production Labor and Expenses (622) Fuel or Power Purchased for Pumping (623) Pumping Labor and Expenses (624) Expenses TransferredCredit (625) Miscellaneous Expenses (626) Rents (627) Maintenance Supervision and Engineering (630) Maintenance of Structures and Improvements (631) Maintenance of Power Production Equipment (632) Maintenance of Pumping Equipment (633) Total Pumping Expenses	21,250 474 105,699 35,435 2,461 902 9,626 197 9,767	23,741 196 0 99,263 32,710 0 4,731 0 643 10,148 1,541 29,626

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

(a)	This Year (b)	Last Year (c)
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	7,923	13,414
Miscellaneous Expenses (643)	21,874	9,824
Rents (644)		0
Maintenance Supervision and Engineering (650)		0
Maintenance of Structures and Improvements (651)	45,881	20,201
Maintenance of Water Treatment Equipment (652)	10,052	4,306
Total Water Treatment Expenses	106,365	62,169
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	0	7,624
Storage Facilities Expenses (661)	8,349	3,638
Transmission and Distribution Lines Expenses (662)	16,528	23,545
Meter Expenses (663)	2,153	2,117
Customer Installations Expenses (664)	22,873	21,681
Miscellaneous Expenses (665)	23,295	21,350
Rents (666)		0
Maintenance Supervision and Engineering (670)		0
Maintenance of Structures and Improvements (671)		0
Maintenance of Distribution Reservoirs and Standpipes (672)	300,864	0
Maintenance of Transmission and Distribution Mains (673)	41,188	28,859
Maintenance of Fire Mains (674)	0	4,337
Maintenance of Services (675)	6,385	2,621
Maintenance of Meters (676)	6,253	4,542
Maintenance of Hydrants (677)	31,316	19,317
Maintenance of Miscellaneous Plant (678)	9,595	18,910
	468,799	158,541

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	25	10,149
Total Customer Accounts Expenses	23,953	35,553
SALES EXPENSES		
Sales Expenses (910)		0
Total Sales Expenses	0	0
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	176,588	166,221
Office Supplies and Expenses (921)	6,340	8,582
Administrative Expenses TransferredCredit (922)		0
Outside Services Employed (923)	17,075	15,708
Property Insurance (924)	21,076	17,903
Injuries and Damages (925)		0
Employee Pensions and Benefits (926)	141,091	113,520
Regulatory Commission Expenses (928)	6,827	3,328
Duplicate ChargesCredit (929)		0
Miscellaneous General Expenses (930)	4,708	2,363
Rents (931)		0
Maintenance of General Plant (932)	9,114	19,742
Total Administrative and General Expenses	382,819	347,367
Total Operation and Maintenance Expenses	1,239,761	898,595

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		420,615	427,962	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		8,249	8,341	2
Net property tax equivalent		412,366	419,621	
Social Security		30,546	27,510	3
PSC Remainder Assessment		1,634	1,873	4
Other (specify): NONE			0	5
Total tax expense		444,546	449,004	

PROPERTY TAX EQUIVALENT (WATER)

- 1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- 2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- 3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- 4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
- 5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- 6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
- 7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)
County name			Washington			1
SUMMARY OF TAX RATES						
State tax rate	mills		0.226853			3
County tax rate	mills		3.705715			
Local tax rate	mills		5.397106			
School tax rate	mills		11.932336			6
Voc. school tax rate	mills		2.276389			7
Other tax rate - Local	mills		0.000000			
Other tax rate - Non-Local	mills		0.000000			9
Total tax rate	mills		23.538399			10
Less: state credit	mills		1.496772			11
Net tax rate	mills		22.041627			12
PROPERTY TAX EQUIVALENT CALCU	JLATIC	N				13
Local Tax Rate	mills		5.397106			14
Combined School Tax Rate	mills		14.208725			15
Other Tax Rate - Local	mills		0.000000			16
Total Local & School Tax	mills		19.605831			17
Total Tax Rate	mills		23.538399			18
Ratio of Local and School Tax to Total	I dec.		0.832930			19
Total tax net of state credit	mills		22.041627			20
Net Local and School Tax Rate	mills		18.359125			21
Utility Plant, Jan. 1	\$	27,605,113	27,605,113			22
Materials & Supplies	\$	8,659	8,659			23
Subtotal	\$	27,613,772	27,613,772			24
Less: Plant Outside Limits	\$	0	0			25
Taxable Assets	\$	27,613,772	27,613,772			26
Assessment Ratio	dec.		0.829674			27
Assessed Value	\$	22,910,429	22,910,429			28
Net Local & School Rate	mills		18.359125			29
Tax Equiv. Computed for Current Year	• \$	420,615	420,615			30
Tax Equivalent per 1994 PSC Report	\$	352,393				31
Any lower tax equivalent as authorized						32
by municipality (see note 6)	\$					33
Tax equiv. for current year (see note 6	s) \$	420,615				34

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WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

- 1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
- 4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts	Balance First of Year	Additions During Year	
(a)	(b)	(c)	
INTANGIBLE PLANT			
Organization (301)	0		_ 1
Franchises and Consents (302)	0		_ 2
Miscellaneous Intangible Plant (303)	0		_ 3
Total Intangible Plant	0	0	_
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	36,012		4
Structures and Improvements (311)	7,861		_
Collecting and Impounding Reservoirs (312)	0		_ 6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	383,670	5,830	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		_ 11
Total Source of Supply Plant	427,543	5,830	_
PUMPING PLANT			
Land and Land Rights (320)	1,000		12
Structures and Improvements (321)	541,596		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	328,765		17
Diesel Pumping Equipment (326)	0		_ 18
Hydraulic Pumping Equipment (327)	0		_ 19
Other Pumping Equipment (328)	12,431		_ 20
Total Pumping Plant	883,792	0	_
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		_ 22
Water Treatment Equipment (332)	6,155	13,890	23
Total Water Treatment Plant	6,155	13,890	

WATER UTILITY PLANT IN SERVICE (cont.) -- Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			36,012	4
Structures and Improvements (311)			7,861	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			389,500	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	433,373	
PUMPING PLANT				
Land and Land Rights (320)			1,000	12
Structures and Improvements (321)			541,596	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			328,765	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			12,431	20
Total Pumping Plant	0	0	883,792	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			20,045	23
Total Water Treatment Plant	0	0	20,045	

WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

- 1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
- 4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT	()	(-)	
Land and Land Rights (340)	3,535		24
Structures and Improvements (341)	1,442		_ 25
Distribution Reservoirs and Standpipes (342)	2,315,364		_ 26
Transmission and Distribution Mains (343)	4,149,923	181,015	_ 27
Fire Mains (344)	25,885	·	_
Services (345)	508,607	71,326	_ 29
Meters (346)	1,082,976	18,634	30
Hydrants (348)	399,253	13,266	31
Other Transmission and Distribution Plant (349)	55,389		32
Total Transmission and Distribution Plant	8,542,374	284,241	_
GENERAL PLANT Land and Land Rights (389) Structures and Improvements (390) Office Furniture and Equipment (391)	0 31,929 17,092		_ 33 _ 34 _ 35
Computer Equipment (391.1)	63,100	46,537	36
Transportation Equipment (392)	177,173	48,151	37
Stores Equipment (393)	0	·	38
Tools, Shop and Garage Equipment (394)	3,926		39
Laboratory Equipment (395)	0	4,500	40
Power Operated Equipment (396)	16,584	30,763	41
Communication Equipment (397)	10,329		42
SCADA Equipment (397.1)	124,167	4,930	_ 43
Miscellaneous Equipment (398)	27,056	9,152	_ 44
Other Tangible Property (399)	0		_ 45
Total General Plant	471,356	144,033	_
Total utility plant in service directly assignable	10,331,220	447,994	_
Common Utility Plant Allocated to Water Department	0		_ 46
Total utility plant in service	10,331,220	447,994	_

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WATER UTILITY PLANT IN SERVICE (cont.) -- Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			3,535 24
Structures and Improvements (341)			1,442 25
Distribution Reservoirs and Standpipes (342)			2,315,364 26
Transmission and Distribution Mains (343)	16,805		4,314,133 27
Fire Mains (344)			25,885 28
Services (345)	2,600		577,333 29
Meters (346)	8,400		1,093,210 30
Hydrants (348)	2,000		410,519 31
Other Transmission and Distribution Plant (349)			55,389 32
Total Transmission and Distribution Plant	29,805	0	8,796,810
GENERAL PLANT Land and Land Rights (389)			0 33
Structures and Improvements (390)			31,929 34
Office Furniture and Equipment (391)			17,092 35
Computer Equipment (391.1)	539		109,098 36
Transportation Equipment (392)	13,529		211,795 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			3,926 39
Laboratory Equipment (395)			4,500 40
Power Operated Equipment (396)			47,347 41
Communication Equipment (397)			10,329 42
SCADA Equipment (397.1)			129,097 43
Miscellaneous Equipment (398)	7,500		28,708 44
Other Tangible Property (399)			0 45
Total General Plant	21,568	0	593,821
Total utility plant in service directly assignable	51,373	0	10,727,841
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	51,373	0	10,727,841

WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

- 1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
- 4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts	Balance First of Year	Additions During Year	
(a)	(b)	(c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		_ 2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	_ _
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		_
Collecting and Impounding Reservoirs (312)	0		_ 6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	_
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		_ 15
Steam Pumping Equipment (324)	0		_ 16
Electric Pumping Equipment (325)	0		_ 17
Diesel Pumping Equipment (326)	0		_ 18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	_
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		_ 22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	_

WATER UTILITY PLANT IN SERVICE (cont.) --Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

- 1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
- 4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT	(6)	(0)	
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		· 25
Distribution Reservoirs and Standpipes (342)	385,000		
Transmission and Distribution Mains (343)	13,747,944	495,320	
Fire Mains (344)	0	,.	28
Services (345)	1,730,789	53,700	29
Meters (346)	0	•	_ 30
Hydrants (348)	1,410,160	39,000	_ 31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	17,273,893	588,020	_
GENERAL PLANT Land and Land Rights (389)	0		_ 33
Structures and Improvements (390)	0		_ 34
Office Furniture and Equipment (391)	0		_ 35
Computer Equipment (391.1)	0		_ 36
Transportation Equipment (392)	0		_ 37
Stores Equipment (393)	0		_ 38
Tools, Shop and Garage Equipment (394)	0		_ 39
Laboratory Equipment (395)	0		_ 40
Power Operated Equipment (396)	0		_ 41
Communication Equipment (397)	0		_ 42
SCADA Equipment (397.1)	0		_ 43
Miscellaneous Equipment (398)	0		_ 44
Other Tangible Property (399)	0		_ 45
Total General Plant	0	0	_
Total utility plant in service directly assignable	17,273,893	588,020	_
Common Utility Plant Allocated to Water Department	0		_ 46
Total utility plant in service	17,273,893	588,020	

WATER UTILITY PLANT IN SERVICE (cont.) --Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			385,000 26
Transmission and Distribution Mains (343)			14,243,264 27
Fire Mains (344)			0 28
Services (345)			1,784,489 29
Meters (346)			0 30
Hydrants (348)			1,449,160 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	17,861,913
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	17,861,913
,		-	,,
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	17,861,913
			,00.,0.0

ACCUMULATED PROVISION FOR DEPRECIATION - WATER --Plant Financed by Utility or Municipality--

- 1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	2,000	2.90%	228	1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	148,509	2.90%	11,211	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	150,509		11,439	<u>-</u>
PUMPING PLANT				
Structures and Improvements (321)	170,436	3.20%	17,331	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			_ 10
Steam Pumping Equipment (324)	0			_ 11
Electric Pumping Equipment (325)	193,176	4.40%	14,466	_ 12
Diesel Pumping Equipment (326)	0			_ 13
Hydraulic Pumping Equipment (327)	0			_ 14
Other Pumping Equipment (328)	10,211	4.40%	547	_ 15
Total Pumping Plant	373,823		32,344	_ _
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	4,881	6.00%	524	17
Total Water Treatment Plant	4,881		524	_
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	416	3.20%	46	_ 18
Distribution Reservoirs and Standpipes (342)	304,782	1.90%	43,992	19
Transmission and Distribution Mains (343)	388,811	1.00%	42,320	20
Fire Mains (344)	5,874	1.30%	337	21
Services (345)	133,230	1.70%	9,230	22
Meters (346)	405,458	5.50%	59,845	23
Hydrants (348)	142,395	1.30%	5,264	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.) --Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					2,228	1
312					0	2
313					0	3
314					159,720	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	161,948	
						•
321					187,767	8
322					0	9
323					0	10
324					0	11
325					207,642	12
326					0	13
327					0	14
328					10,758	15
	0	0	0	0	406,167	
331					0	16
332					5,405	17
	0	0	0	0	5,405	
341					462	18
342					348,774	19
343	16,805				414,326	20
344					6,211	21
345	2,600				139,860	22
346	8,400				456,903	23
348	2,000				145,659	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER --Plant Financed by Utility or Municipality--

- 1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	31,792	5.00%	2,769	_ 25
Total Transmission and Distribution Plant	1,412,758		163,803	-
GENERAL PLANT				
Structures and Improvements (390)	11,326	2.90%	926	26
Office Furniture and Equipment (391)	7,898	5.80%	991	27
Computer Equipment (391.1)	41,049	26.70%	22,988	_
Transportation Equipment (392)	95,604	13.30%	25,866	_ 29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	2,723	5.80%	228	_ 31
Laboratory Equipment (395)	0	5.80%	131	32
Power Operated Equipment (396)	16,584	7.50%	2,397	33
Communication Equipment (397)	9,665	9.20%	664	34
SCADA Equipment (397.1)	5,712	9.20%	11,650	_ 35
Miscellaneous Equipment (398)	11,880	5.80%	1,617	_ 36
Other Tangible Property (399)	0			37
Total General Plant	202,441		67,458	
Total accum. prov. directly assignable	2,144,412		275,568	
Common Utility Plant Allocated to Water Department	0			_ 38
Total accum. prov. for depreciation	2,144,412		275,568	_

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ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.) --Plant Financed by Utility or Municipality--

	Balance End of Year (j)	Adjustments Increase or (Decrease) (i)	Salvage (h)	Cost of Removal (g)	Book Cost of Plant Retired (f)	Account (e)
25	34,561					349
-	1,546,756	0	0	0	29,805	
2€	12,252					390
-	8,889					391
	63,498				539	391.1
-	108,560		619		13,529	392
	0					393
- 31	2,951					394
32	131					395
33	18,981					396
34	10,329					397
35	17,362					397.1
36	7,048		1,051		7,500	398
37	0					399
	250,001	0	1,670	0	21,568	
-	2,370,277	0	1,670	0	51,373	
_ 38	0					
_	2,370,277	0	1,670	0	51,373	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER --Plant Financed by Contributions--

- 1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			_ 1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	0		0	_
PUMPING PLANT				
Structures and Improvements (321)	0			8
Boiler Plant Equipment (322)	0			_ 9
Other Power Production Equipment (323)	0			_ 10
Steam Pumping Equipment (324)	0			- 11
Electric Pumping Equipment (325)	0			_ 12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			_ 15
Total Pumping Plant	0		0	-
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	0			- 17
Total Water Treatment Plant	0		0	- -
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			_ 18
Distribution Reservoirs and Standpipes (342)	49,041	1.90%	7,315	19
Transmission and Distribution Mains (343)	1,550,021	1.00%	139,956	20
Fire Mains (344)	0			21
Services (345)	342,580	1.70%	29,880	22
Meters (346)	0			23
Hydrants (348)	213,373	1.30%	18,586	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.) --Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0)	0 0	0	•
321					0	8
322					0	9
323					0	10
324					0	11
325					0	12
326					0	13
327					0	14
328					0	15
	0	0)	0 0	0	•
331					0	16
332					0	-
	0	0		0 0	0	•
341					0	18
342					56,356	-
343					1,689,977	
344						21
345					372,460	
346						23
348					231,959	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER --Plant Financed by Contributions--

- 1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			_ 25
Total Transmission and Distribution Plant	2,155,015		195,737	_
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	0			_ 27
Computer Equipment (391.1)	0			_
Transportation Equipment (392)	0			_
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	0			_ 31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	0			34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	0		0	
Total accum. prov. directly assignable	2,155,015		195,737	_
Common Utility Plant Allocated to Water Department	0			_ 38
Total accum. prov. for depreciation	2,155,015		195,737	=

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ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.) --Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Inci	estments ease or crease) (i)	Balance End of Year (j)	
349						0	25
	0		0	0	0	2,350,752	
390						0	26
391						0	_
391.1						0	
392						0	29
393						0	30
394						0	31
395						0	32
396						0	33
397						0	34
397.1						0	35
398						0	36
399						0	37
	0		0	0	0	0	_
	0		0	0	0	2,350,752	-
						0	_ 38
	0		0	0	0	2,350,752	<u>!</u>

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply

	•	our ood or water oup	ליאי		
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			55,912	55,912	- 1
February			51,966	51,966	_ 2
March			55,753	55,753	_ 3
April			55,305	55,305	4
May			65,127	65,127	_ 5
June			88,214	88,214	_ 6
July			81,198	81,198	7
August			83,138	83,138	8
September			72,309	72,309	9
October			65,292	65,292	10
November			59,508	59,508	11
December			61,872	61,872	12
Total annual pumpage	0	0	795,594	795,594	_
Less: Water sold				531,665	13
Volume pumped but not s	sold			263,929	_ 14
Volume sold as a percent	of volume pumped			67%	_ 15
Volume used for water pre	oduction, water quality	and system maintena	ince	4,645	_ 16
Volume related to equipm	nent/system malfunction	า		59,600	_ 17
Non-utility volume NOT in	cluded in water sales			742	_ 18
Total volume not sold but	accounted for			64,987	_ 19
Volume pumped but unac	counted for			198,942	20
Percent of water lost				25%	21
If more than 15%, indicate	e causes:				22
Likely to be caused by u		<u> </u>			_
If more than 15%, state w			OSS:		23
Continue to conduct villa	•				_
Maximum gallons pumpe	<u> </u>	one day during repor	ting year (000 gal.)	3,988	_ 24
Date of maximum: 6/20	/2005				_ 25
Cause of maximum:					26
Hot, dry weather; large a		<u> </u>	. (000 1)	4.504	
Minimum gallons pumped	· · · · · · · · · · · · · · · · · · ·	one day during report	ing year (000 gal.)	1,564	_ 27
	/2005			4 00 4 400	_ 28
Total KWH used for pump				1,334,109	_ 29
If water is purchased: Ven					30
Poir	nt of Delivery:				31

SOURCES OF WATER SUPPLY - GROUND WATERS

	Location (a)	ldentification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL		2	342	15	745,000	Yes	1
WELL		3	1,286	14	963,000	Yes	2
WELL		4	1,271	10	520,000	Yes	3
WELL		5	405	12	1,000,000	Yes	4
WELL		6	400	16	1,200,000	Yes	5

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SOURCES OF WATER SUPPLY - SURFACE WATERS

	Intakes						
	Location (a)	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)		
NONE					_		

1

PUMPING & POWER EQUIPMENT

- 1. Use a separate column for each pump.
- 2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
- 3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#2	#3	#4	1
Location	WELL #2	WELL #3	WELL #4	2
Purpose	Р	Р	Р	3
Destination	D	D	D	4
Pump Manufacturer	BYRON JACKSON	LAYNE	LAYNE	5
Year Installed	1981	1982	1994	6
Туре	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	750	420	8
Pump Motor or				9
Standby Engine Mfr	G.E.	WESTINGHOUSE	U.S.	10
Year Installed	1981	1974	1982	11
Туре	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	150	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification	#5	#7	14
Location	WELL #5	WELL #7	15
Purpose	Р	Р	16
Destination	D	D	17
Pump Manufacturer	LAYNE	LAYNE	18
Year Installed	1994	1995	19
Туре	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	825	1,200	21
Pump Motor or			22
Standby Engine Mfr	U.S.	US MOTOR	23
Year Installed	1994	1995	24
Туре	ELECTRIC	ELECTRIC	25
Horsepower	60	100	26

RESERVOIRS, STANDPIPES & WATER TREATMENT

- 1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
- 2. Use a separate column for each using additional copies if necessary.
- 3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TOWER #1	TOWER #2	TOWER #3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	4 5
Year constructed	1991	1990	2003	6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	135	135	190	9 10
Total capacity in gallons (actual)	500,000	500,000	1,000,000	11
WATER TREATMENT PLANT Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	12 13 14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	15 16 17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	20 21 22
Is a corrosion control chemical used (yes, no)?	N	Y	N	23 24
Is water fluoridated (yes, no)?	Υ	Υ	Υ	25

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WATER MAINS

- 1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- 2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
- 3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
- 4. Explain all reported adjustments as a schedule footnote.
- 5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

	Main I Function (b)	_		1	Number of Fee	et		_
Pipe Material (a)		Function	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.000	0	0	0	0	0	_ 1
M	D	6.000	16,562	0	0	0	16,562	2
Р	D	6.000	32,546	0	0	0	32,546	3
M	D	8.000	1,869	0	0	0	1,869	4
Р	D	8.000	175,366	6,276	1,620	0	180,022	5
Р	D	10.000	1,838	0	0	0	1,838	6
Α	D	12.000	2,618	0	0	0	2,618	7
M	D	12.000	8,769	0	0	0	8,769	8
Р	D	12.000	140,552	20	0	0	140,572	9
M	D	16.000	45,096	0	0	0	45,096	10
Р	D	16.000	17,772	1,546	0	0	19,318	11
Total Within M	unicipality		442,988	7,842	1,620	0	449,210	_
Total Utility		:	442,988	7,842	1,620	0	449,210	_

WATER SERVICES

- 1. Explain all reported adjustments as a schedule footnote.
- 2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- 3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
- 4. Report services separately by pipe material and diameter.
- 5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
M	0.750	202	0	0	0	202	1
M	1.000	2,927	0	0	0	2,927	
M	1.250	116	0	0	0	116	3
Р	1.250	243	18	0	0	261	
Р	1.500		37	0		37	
M	1.500	208	0	26	0	182	(
Р	2.000	9	15	0	0	24	7
M	2.000	418	0	0	0	418	
M	4.000	5	0	0	0	5	
P	4.000	9	0	0	0	9	10
M	6.000	6	0	0	0	6	11
Р	6.000	88	1	0	0	89	12
P	8.000	7	1	0	0	8	13
M	8.000	5	0	0	0	5	14
Р	10.000	1	0	0	0	1	15
Total Utili	ty	4,244	72	26	0	4,290	0

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METERS

- 1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
- 2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
- 3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
- 4. Totals by size in Column (f) should equal same size totals in Column (o).
- 5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned N

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	<u> </u>
0.625	4,952	0	42	(12)	4,898	204	1
1.000	150	5	4	0	151	29	2
1.250	0	0	0	0	0	0	3
1.500	160	0	2	1	159	17	4
2.000	29	1	0	2	32	0	5
3.000	19	0	1	0	18	10	6
4.000	4	0	1	0	3	2	7
6.000	5	1	1	0	5	5	8
8.000	3	0	0	0	3	2	9
Total:	5,322	7	51	(9)	5,269	269	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (I)	Wholesale, Inter- Department or Utility Use (m)		Total (o)	
0.625	4,535	222	4	6	6	125	4,898	_ 1
1.000	2	114	7	7	2	19	151	2
1.250	0	0	0	0	0	0	0	3
1.500	0	124	5	8	0	22	159	4
2.000	0	20	6	3	0	3	32	5
3.000	0	7	3	2	6	0	18	6
4.000	0	1	2	0	0	0	3	7
6.000	0	2	0	1	2	0	5	8
8.000	0	0	0	0	3	0	3	9
Total:	4,537	490	27	27	19	169	5,269	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

- 1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
- 2. Explain all reported adjustments in the schedule footnotes.
- 3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						-
Outside of Municipality	0				0	1
Within Municipality	1,073	17	4		1,086	2
Total Fire Hydrants	1,073	17	4	0	1,086	=
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	_

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year: 1,089

Number of distribution system valves end of year: 1,181

Number of distribution valves operated during year: 149

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

The utility has a substantial amount of meters and the return on investment in meters charged to sewer department was in line with prior years. In 2005, 2004 and 2003 the amounts were \$24,072, 26,500, and 29,800 respectively.

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

- 633 During 2004 there was a \$24,000 expense incurred for repairs to Well #4 pumping equipment.
- 643 2005 expense increase was due to an increase in maintenance related to water treatment equipment.
- 677 Increase due to labor related to hydrant maintenance.
- 614 All engineering fees related to wells in 2005 were capitalized. There were no expenses for the maintenance of wells and springs this year.
- 926 2005 had a 25% increase in health care premiums.
- 673 2005 expenses increased due to watermain repair projects.
- 932 During 2004 the utility rented a backhoe for use in all general
- projects and general water use. During 2005 a backhoe was purchased and the utility did not have to rent.
- 651 Increase of general maintenance to structures and improvements.
- 672 During 2005 the utility repainted and reconditioned Tower #1.
- 905 Decrease is due to incorrectly including outside services expenses in this account in 2004.

Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

\$181,015 of the additions were financed by the utility and the remainder of the additions were financed by developers.

Water Services (Page W-22)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

\$71,326 of the additions were financed by the utility and the remainder of the additions were financed by developers.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

There were no utility owned services in use at the end of the year.

Meters (Page W-23)

Explain all reported adjustments.

Adjustments were made to reconcile the actual numbers of meters the utility owned at year end.

Explain program for replacing or testing meters 1" or smaller.

Meter testing is done according to the PSC requirements.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-23)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes.

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